REPORT

ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE

Triennium ending 31st March 1911

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B 590—1

RETURN No. 1.

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1910-1911.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I ...	Rs. 1,000 but less than Rs. 1,250 ...	913	20,846	216	4,995	...	...	1,129	25,841	
II ...	„ 1,250 do. „ 1,500 ...	246	8,467	60	2,404	...	...	306	10,871	
III ...	„ 1,500 do. „ 1,750 ...	407	9,726	82	3,058	...	...	489	12,784	
IV ...	„ 1,750 do. „ 2,000 ..	345	13,812	39	1,701	...	...	384	15,513	
	Total, I to IV ...	1,911	52,851	397	12,158	...	...	2,308	65,009	
V ...	Rs. 2,000 but less than Rs. 2,500 ...	550	31,089	76	6,612	...	...	626	37,701	
VI ...	„ 2,500 do. „ 5,000 ...	545	49,143	123	11,330	...	...	668	60,473	
VII ...	„ 5,000 do. „ 10,000 ...	424	56,959	33	5,967	...	...	457	62,926	
VIII ...	„ 10,000 do. „ 20,000 ...	286	54,835	6	2,009	...	...	292	56,844	
IX ...	„ 20,000 do. „ 30,000 ...	105	34,244	4	2,503	...	...	109	36,747	
X ...	„ 30,000 do. „ 40,000 ...	13	10,426	3	2,378	...	...	16	12,804	
XI ...	„ 40,000 do. „ 50,000 ...	13	11,174	4	3,334	...	...	17	14,508	
XII ...	„ 50,000 do. „ 1,00,000 ...	16	7,138	...	...	...	...	16	7,138	
XIII ...	„ 1,00,000 and more ...	1	3,125	...	...	...	...	1	3,125	
	Total, V to XIII ...	1,953	2,58,133	249	34,133	...	...	2,202	2,92,266	
	Grand Total ..	3,864	3,10,984	646	46,291	...	...	4,510	3,57,275	
	Total of 1909-10 ...	3,174	2,99,272	666	46,736	...	...	3,840	3,46,008	
	„ 1908-09 ...	2,981	2,98,615	707	44,826	...	...	3,688	3,43,441	

No. $\frac{\text{Bk.}}{333}$ of 1911.

Forwarded to Government in the Revenue Department, with reference to Article 1629 of the Civil Account Code.

2. The actuals during 1910-11 on account of Income Tax recovered by deductions from the Salaries and Pensions amounted to Rs. 3,58,063. The difference of Rs. 788 between this figure and that shown in the Return (Rs. 3,57,275) is due to a change in the mode of preparation of the return which has been compiled from a detailed record of deductions for one month only (November) multiplied by 12.

Accountant General's Office,
Bombay, 12th June 1911.

L. E. PRITCHARD,
Accountant General.

RETURN No. II.

Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1910-1911.

Class.	Rate of Tax.	Securities of the Government of India.		Securities of Local Authorities' or Companies.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I to IV ..	At 4 pies in the rupee ..	5,34,050	414	55,000	85	5,89,050	499	
V to XIII ..	At 5 pies in the rupee ..	27,48,38,401	2,76,846	6,84,70,808	1,40,887	34,33,09,209	4,17,733	
	Total ...	27,53,72,451	2,77,260	6,85,25,808	1,40,972	34,38,98,259	4,18,232	
	Total of 1909-10 ...	25,55,67,230	2,63,334	10,74,18,250	1,30,491	36,29,85,480	3,93,825	
	„ 1908-09 ...	26,79,83,900	2,71,112	9,77,12,500	1,13,577	36,56,96,400	3,84,689	

No. $\frac{\text{Bkl.}}{355}$ of 1911.

Forwarded to Government in the Revenue Department, with reference to Article 1629 of the Civil Account Code.

Accountant General's Office,
Bombay, 12th June 1911.

L. E. PRITCHARD,
Accountant General.

RETURN No. III.

Statement showing the Collections of the Tax under Act II of 1886 in the year 1910-1911.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (1).		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers. Tax levied under Section 9 (3).		Profits of Companies.		Interest on Securities.	Other Sources of Income.	
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.
I	1,000 but less than 1,250	1,129	25,841	409	7,508	464	8,018	3,655	62,764	9	175	.....	9,590	1,90,547
II	1,250 ,, 1,500	306	10,871	174	4,227	103	2,833	1,035	28,957	7	254	.....	4,753	1,32,503
III	1,500 ,, 1,750	489	12,784	115	3,850	112	3,715	696	22,870	5	204	.....	3,599	1,18,736
IV	1,750 ,, 2,000	384	15,513	117	4,549	118	4,880	1,110	43,241	5	245	.....	2,963	98,990
	Unclassified	...	...	...	...	...	...	...	...	...	...	499	...	...
	Total, I to IV ...	2,308	65,009	905	20,134	797	19,446	6,496	1,57,832	26	878	499	20,105	5,41,076
V	2,000 but less than 2,500	628	37,701	83	4,382	121	6,695	955	54,249	22	1,078	.....	3,214	1,78,303
VI	2,500 ,, 5,000	663	60,473	184	13,053	257	22,514	1,805	1,59,805	44	4,057	.....	4,664	4,09,351
VII	5,000 ,, 10,000	457	62,926	127	15,691	112	17,955	605	1,02,886	57	10,464	.....	2,058	3,60,113
VIII	10,000 ,, 20,000	292	56,844	37	8,242	20	7,104	159	53,213	65	24,145	.....	852	2,98,936
IX	20,000 ,, 30,000	109	36,747	6	3,552	...	...	21	12,070	29	18,501	.....	249	1,57,275
X	30,000 ,, 40,000	16	12,804	3	2,392	1	909	6	5,291	21	19,190	.....	136	1,23,862
XI	40,000 ,, 50,000	17	14,508	...	...	...	...	...	...	19	23,033	.....	75	87,923
XII	50,000 ,, 1,00,000	16	7,138	...	...	...	...	...	...	32	59,432	.....	126	2,29,353
XIII	1,00,000 and more	1	3,125	...	...	...	...	...	...	53	4,27,086	.....	66	3,25,093
	Unclassified	...	...	...	...	...	...	...	...	...	...	4,17,733	...	...
	Total, V to XIII ...	2,202	2,92,266	440	47,312	511	55,177	3,551	3,87,514	342	5,86,986	4,17,733	11,440	21,70,237
	GRAND TOTAL ...	4,510	3,57,275	1,345	67,446	1,308	74,623	10,047	5,45,346	368	5,87,864	4,18,232	31,545	27,11,313
	Total of 1909-10 ...	3,840	3,45,008	1,281	64,613	1,393	77,885	9,201	4,82,470	324	5,77,021	3,93,825	29,009	23,83,673
	,, 1908-09 ...	3,703	3,43,496	1,198	57,123	998	56,388	9,327	4,77,912	362	7,58,594	3,90,150	28,152	23,01,737

Class.	Amount of Income.	Total Collections in respect of the year's assessment. Number of Assessees (total of columns 3, 5, 7, 9, 11, & 14.)	Amount of Tax (total of columns 4, 6, 8, 10, 12, 13, & 15.)	Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments	Total of columns 17 to 22.	Refunds.	Net Collections (column 23 *minus* column 24.)	Remarks.
1	2	16	17	18	19	20	21	22	23	24	25	26
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 but less than 1,250	15,346	2,04,853	1,926	...	993	31,033	448	3,29,253	918	3,28,335	
II	1,250 ,, 1,500	6,378	1,79,945	786	...	670	16,419	275	1,98,045	349	1,97,746	
III	1,500 ,, 1,750	4,816	1,62,159	814	...	536	15,290	157	1,78,956	375	1,78,581	
IV	1,750 ,, 2,000	4,097	1,67,418	644	...	423	14,544	59	1,83,088	337	1,82,751	
	Unclassified	...	499	...	...	...	...	...	499	...	499	
	Total, I to IV ...	30,637	8,04,874	4,170	...	2,622	77,286	939	8,89,891	1,979	8,87,912	
V	2,000 but less than 2,500	5,021	2,82,438	616	...	636	28,800	599	3,13,289	1,061	3,12,228	
VI	2,500 ,, 5,000	7,622	6,69,253	1,062	...	1,473	74,610	612	7,47,010	2,631	7,44,379	
VII	5,000 ,, 10,000	3,416	5,70,035	513	...	783	58,435	466	6,30,232	3,914	6,26,318	
VIII	10,000 ,, 20,000	1,425	4,48,484	226	...	334	38,875	36	4,87,955	6,741	4,81,214	
IX	20,000 ,, 30,000	414	2,28,145	222	...	90	16,520	153	2,45,130	3,079	2,42,051	
X	30,000 ,, 40,000	183	1,64,448	...	...	50	6,355	...	1,70,853	972	1,69,881	
XI	40,000 ,, 50,000	111	1,25,464	...	...	12	6,641	...	1,32,117	142	1,31,975	
XII	50,000 ,, 1,00,000	174	2,95,922	...	...	68	22,015	...	3,18,005	3,621	3,14,384	
XIII	1,00,000 and more	120	7,55,303	...	...	9	13,352	...	7,68,664	640	7,68,024	
	Unclassified	...	4,17,733	...	...	9	...	...	4,17,742	4,734	4,13,008	
	Total, V to XIII ...	18,486	39,57,225	2,639	...	3,664	2,65,603	1,866	42,30,997	27,535	42,03,462	
	GRAND TOTAL ...	49,123	47,62,099	6,809	...	6,286	3,42,889	2,805	51,30,888	29,514	50,91,374	
	Total of 1909-10 ...	45,048	43,25,495	4,492	15	5,348	3,81,342	4,150	47,20,862	28,110	46,92,752	
	,, 1908-09 ...	43,740	43,85,400	4,372	...	4,339	3,59,568	2,826	47,56,505	20,896	47,35,609	

R. D. BELL,
Under Secretary to Government.

Statement showing the District Collections of the

Divisions and Districts.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by the Local Authorities.		Salaries, etc., paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.
					Tax levied under						
					Section 9 (*1*).		Section 9 (*2*).				
	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.
Ahmedabad	(*a*) 188	(*a*)16,981	15	351	31	2,113	209	11,948	45	34,106	3,326
Deesa	(*a*)...	(*a*) ...	...	...	...	...	...	...	...	...	.....
Kaira	(*b*) 102	(*b*) 6,603	5	87	2	133	...	...	...	...	77
Panch Mahals ...	(*b*) ...	(*b*) ...	4	46	17	1,135	...	...	...	...	.....
Broach	49	3,655	1	33	35	2,015	...	...	4	3,583	1,387
Surat	110	9,542	11	429	...	...	30	1,223	4	1,152	2,831
Thána	90	6,587	11	373	2	43	...	...	...	...	50
Total, N. D. ..	539	43,368	47	1,319	87	5,439	239	13,171	53	38,841	7,671
Ahmednagar	75	7,831	2	57	1	39	18	439	2	168	387
East Khándesh... ...	69	4,045	2	97	64	1,679	...	...	31	8,383	69
West Khándesh ...	70	4,707	...	...	11	399	...	...	2	156	158
Násik	88	7,174	4	140	3	21	...	...	1	47	122
Poona	361	37,560	17	576	55	4,002	56	2,419	7	3,106	3,271
Sátára	71	9,070	2	57	5	63	...	...	7	434	173
Sholápur	67	5,618	5	228	18	1,052	31	2,393	8	10,339	212
Total, C. D. ...	801	76,005	32	1,155	157	7,255	105	5,251	58	22,633	4,392
Belgaum	115	9,698	2	106	14	852	...	...	...	...	838
Bijápur											
Dhárwár	67	4,820	...	...	...	...	3	58	...	...	133
Kánara	89	78,34	1	6	5	192	37	2,228	9	1,014	502
Kolába	63	4,225	1	21	...	...	...	...	...	...	28
Ratnágiri	51	3,159	1	23	6	395	...	...	...	...	13
	87	5,795	3	133	...	...	...	...	...	...	239
Total, S. D. ...	472	35,531	8	289	25	14,39	40	2,286	9	1,014	1,753
Karáchi	210	17,466	137	7,822	17	644	494	36,663	14	6,923	5,387
Hyderabad	157	12,138	24	908	3	73	11	530	...	...	291
Sukkur	(*c*) 129	(*c*) 8,690	1	50	16	475	19	975	2	84	63
Lárkána	60	3,555	...	...	...	...	5	125	...	...	.....
Thar and Párkar ...	47	3,771	4	92	...	...	...	...	...	...	3
Upper Sind Frontier ...	(*c*) ...	(*c*) ...	1	39	...	...	...	...	...	...	(*c*) .....
Total, Sind ...	603	45,620	167	8,911	36	1,192	529	38,293	16	7,007	5,744
Aden	45	5,542	96	4,835	155	7,955	134	8,330	3	1,915	343
Perim	...	...	...	...	...	...	50	2,805	...	...	.....
Total, Aden ...	45	5,542	96	4,835	155	7,955	184	11,135	3	1,915	343
Bombay City	1,169	1,12,960	995	50,937	848	51,343	8,950	4,75,210	229	5,16,454	3,89,941
Kathiáwár, Cutch and Baroda	37	6,631	...	...	...	...	...	...	...	...	8,388
Forest, Customs and Mint Departments ...	844	31,618	...	...	...	...	...	...	...	...	.....
GRAND TOTAL ...	4,510	3,57,275	1,345	67,446	1,308	74,623	10,047	5,45,346	368	5,87,864	4,18,232

No. IV.

Tax under Act II of 1886 in the year 1910-1911.

Other sources of Income.		Total Collections in respect of the year's assessment.		Penalties by Collector.	Fines by Magistrate.	Costs and Miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 16 to 21.	Refunds.	Net Collections (column 22 *minus* column 23).	Remarks.
Number of Assessees.	Amount of Tax.	Number of Assessees (total of Columns 2, 4, 6, 8, 10 and 13).	Amount of Tax (total of Columns 3, 5, 7, 9, 11, 12 and 14).									
13	14	15	16	17	18	19	20	21	22	23	24	25
	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,758	1,19,823	2,246	1,88,648	75	...	234	462	126	1,89,545	39	1,89,506	(*a*) Figures for Deesa included in Ahmedabad.
37	1,096	37	1,096	...	...	...	56	...	1,152	...	1,152	
809	31,172	918	38,072	...	...	...	2,396	124	40,592	114	40,478	(*b*) Figures for the Panch Mahals included in Kaira.
286	8,858	307	10,039	20	...	...	...	...	10,059	40	10,019	
679	49,941	768	60,614	...	...	39	113	...	60,766	605	60,161	
1,542	73,839	1,697	89,016	32	...	163	...	248	89,459	300	89,159	
846	33,302	949	40,355	32	...	...	3,409	53	43,849	...	43,849	
5,957	3,18,031	6,922	4,27,840	159	...	436	6,436	551	4,35,422	1,098	4,34,324	
715	33,836	813	42,757	...	...	...	250	97	43,104	41	43,063	
1,434	80,175	1,600	94,448	2,448	...	...	356	959	98,211	922	97,289	
666	38,577	749	43,997	912	...	1	70	279	45,259	303	44,956	
1,024	43,902	1,120	51,406	35	...	8	128	...	51,577	28	51,549	
1,403	85,331	1,899	1,39,265	706	...	73	2,841	300	1,43,185	235	1,42,950	
608	23,449	693	33,246	...	...	...	1,647	20	34,913	20	34,893	
697	57,027	826	76,869	10	...	25	898	1	77,803	33	77,770	
6,547	3,65,297	7,700	4,81,988	4,111	...	107	6,190	1,656	4,94,052	1,582	4,92,470	
644	30,198	775	41,692	25	...	...	635	194	42,546	194	42,352	
602	28,563	672	33,574	15	...	...	793	65	34,447	16	34,431	
907	38,006	1,048	49,842	10	...	...	7,279	215	57,346	20	57,326	
159	5,900	223	10,174	...	...	...	804	28	11,006	1	11,005	
568	26,194	626	29,784	15	...	...	832	29	30,660	165	30,495	
332	11,893	422	18,060	...	...	...	1,110	32	19,202	133	19,069	
3,212	1,40,814	3,766	1,83,126	65	...	...	11,453	563	1,95,207	529	1,94,678	
1,268	1,22,332	2,140	1,97,237	342	...	...	3,650	1	2,01,230	130	2,01,100	
1,394	59,450	1,589	73,390	931	...	...	4,044	...	78,365	43	78,322	
731	32,958	898	43,295	133	...	1	22,094	1	65,524	82	65,442	(*c*) Figures for the Upper Sind Frontier included in Sukkur.
890	29,745	955	33,425	434	...	4	730	28	34,621	28	34,593	
474	20,290	525	24,156	362	...	...	1,244	5	25,767	5	25,762	
298	11,876	299	11,915	28	...	...	156	...	12,099	...	12,099	
5,055	2,76,651	6,406	3,83,418	2,230	...	5	31,918	35	4,17,606	288	4,17,318	
331	39,046	764	67,966	244	...	...	...	...	68,210	76	68,134	
...	...	50	2,805	...	...	...	...	...	2,805	...	2,805	
331	39,046	814	70,771	244	...	...	...	...	71,015	76	70,939	
10,443	15,71,474	22,634	31,68,319	...	...	5,738	2,86,892	...	34,60,949	25,941	34,35,008	
...	...	37	15,019	...	...	...	...	...	15,019	...	15,019	
...	...	844	31,618	...	...	...	...	...	31,618	...	31,618	
31,545	27,11,313	49,123	47,62,099	6,809	...	6,286	3,42,889	2,805	51,20,888	29,514	50,91,374	

R. D. BELL,
Under Secretary to Government.

RETURN No. V.

Statement showing the original and final Demands and uncollected balances of sums due under Act II of 1886 in the year 1910-1911.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
Chapter III-A and Part I, Schedule II	13,108	Rs. 7,37,775	8	Rs. 7,35,697	1	Rs. 7,35,697	13,051	Rs. 7,35,697	6	Rs. 43	...	Rs. ...
Chapter III-B and Part II, Schedule II ...	389	6,62,297	60	6,49,670	13	6,49,083	381	6,49,083	4	126	...	...
Chapter III-C and Part III, Schedule II ...	373	1,44,052	...	1,44,052	...	1,44,052	373	1,44,052	...	...	...	...
Chapter III-D and Part IV, Schedule II ...	37,350	33,95,127	13,075	30,29,403	395	30,39,588	35,192	30,39,588	1,004	8,057	...	...
Total ...	51,220	49,39,251	13,143	45,58,822	409	45,68,420	48,997	45,68,420	1,014	8,226	...	...
Total of 1909-10 ...	48,492	44,87,573	11,952	41,47,538	316	41,02,490	46,239	41,63,477	1,294	5,179	2	15
,, 1908-09 ...	47,587	45,20,217	11,303	42,62,809	335	42,32,271	45,495	42,61,564	876	4,700	...	...

Part of the Act under which the income is assessed.	Costs and miscellaneous.	Arrears of previous years.	Total of columns 9, 11, 13 14 and 15.	Collections.							Remitted as irrecoverable.	Balance (column 16 *plus* 22 *minus* the total of columns 23 and 24).
	Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of columns 17 to 22.		
1	14	15	16	17	18	19	20	21	22	23	24	25
Chapter III-A and Part I, Schedule II	Rs. 541	Rs. 68,893	Rs. 8,05,174	Rs. 6,87,359	Rs. 11	Rs. ...	Rs. 198	Rs. 56,213	Rs. ...	Rs. 7,43,781	Rs. 10,489	Rs. (a) 47,916
Chapter III-B and Part II, Schedule II ...	27	10,672	6,59,908	5,87,864	126	...	15	3,035	104	5,91,144	316	(b) 61,219
Chapter III-C and Part III, Schedule II ...	...	...	1,44,052	1,43,637	...	...	...	-4,370	...	1,39,267	...	(c) 51
Chapter III-D and Part IV, Schedule II ...	9,078	3,89,466	34,46,189	27,05,923	6,672	...	6,073	2,66,451	2,696	29,87,815	32,558	(d) 3,35,441
Total ...	9,646	4,69,031	50,55,323	41,24,783	6,809	...	6,286	(e)3,21,329	2,800	(f)44,62,007	43,363	4,44,627
Total of 1909-10 ...	7,210	5,22,045	46,97,926	37,12,844	4,492	15	5,368	3,59,133	4,122	40,85,974	41,343	4,70,115
,, 1908-09 ...	6,514	4,98,060	47,70,838	37,67,787	4,372	...	4,339	3,43,952	2,785	41,23,235	27,216	5,22,256

(a) Exclusive of Rs. 2,988 on account of refunds and remissions granted and cost and penalty levied (after deducting cost and penalty recovered) in Bombay City for previous years.

(b) Exclusive of Rs. 7,333 on account of refunds and remissions granted and cost levied (after deducting cost recovered) in Bombay City for previous years.

(c) Exclusive of Rs. 4,734 on account of refunds granted in Bombay City for previous years.

(d) Exclusive of Rs. 92,941 on account of refunds and remissions granted and cost levied (after deducting cost recovered) in Bombay City for previous years *plus* Rs. 130 allowed in the Karachi District on account of rebate on insurance receipts.

(e) Includes Rs. 6,510 on account of cost recovered and penalty levied in Bombay City for previous years and Rs. 49 on account of previous year's arrears of penalties recovered in Sind.

(f) This total can be reconciled with the total of column 25 of Return No. III, thus—

	Rs.
Total of column 25 of Return No. III	50,91,374
Deduct—	
(i) Difference between the total of the tax collected as shown in Returns Nos. I and II by the Accountant General and the collections shown in this Return by the District Officers	6,31,606
Add—	
(ii) Refunds granted in the Central and Southern Divisions and in Sind	2,139
Total ...	44,62,007

R. D. BELL,
Under Secretary to Government.

RETURN No. VI.

RETURN

Statement showing by Districts the original and final demands and

Divisions and Districts.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.	
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmedabad ...	2,240	1,77,311	764	1,70,080	92	1,69,440	2,158	1,69,440	13	75	...	...
Deesa ..	41	1,176	4	1,176	...	1,176	41	1,176	1	1	...	...
Kaira ...	9,11	34,840	504	32,559	30	32,445	848	32,445	...	...	...	...
Panch Mahâls ...	323	10,796	95	10,054	1	10,054	307	10,054	1	20	...	...
Broach ...	760	59,388	315	55,118	16	54,995	720	54,995	...	...	...	...
Surat ...	1,966	94,556	891	77,111	37	76,796	1,765	76,796	28	32	...	...
Thâna ...	926	38,673	258	35,971	...	35,972	907	35,972	7	32	...	...
Total, N. D. ...	7,167	4,16,740	2,831	3,82,069	176	3,80,878	6,746	3,80,878	50	160	...	...
Ahmednagar ...	752	35,917	186	23,135	...	34,817	738	34,817	...	...	...	...
East Khándesh ..'	1,565	94,216	261	91,280	12	91,008	1,536	91,008	184	2,514	...	...
West Khándesh ...	695	41,852	198	39,628	18	39,536	679	39,536	77	944	...	...
Násik ...	1,082	46,405	236	44,814	13	44,759	1,051	44,759	4	35	...	...
Poona ...	1,630	1,07,077	679	1,02,103	23	1,01,916	1,538	1,01,916	134	1,105	...	...
Sátára ...	691	25,454	227	24,374	...	24,376	669	24,376	...	...	...	...
Sholápur ...	775	76,635	142	71,690	...	71,690	767	71,690	2	20	...	...
Total, C. D. ...	7,190	4,27,556	1,929	3,97,024	66	4,08,102	6,978	4,08,102	401	4,618	...	...
Belgaum ...	709	33,605	138	31,944	3	31,944	675	31,944	1	25	...	...
Bijápur ...	650	30,726	170	29,569	...	29,569	623	29,569	1	15	...	...
Dhárwár ...	1,152	49,124	380	47,586	...	47,586	1,130	47,586	1	10	...	...
Kánara ...	217	8,570	99	7,837	...	7,837	194	7,837	...	...	...	...
Kolába ...	626	30,186	237	28,133	8	28,133	608	28,133	8	62	...	...
Ratnágiri ...	380	13,636	138	13,459	2	13,459	377	13,459	...	...	...	...
Total, S. D. ...	3,734	1,65,847	1,162	1,58,528	13	1,58,528	3,607	1,58,528	11	112	...	...
Karáchi ...	2,221	1,98,069	499	1,87,912	...	1,87,912	2,145	1,87,912	...	447	...	...
Hyderabad ...	1,558	68,187	448	63,544	19	63,544	1,490	63,544	31	1,374	...	...
Sukkur ...	1,335	64,392	366	60,856	30	60,856	1,258	60,856	42	133	...	...
Lárkána ...	962	33,071	427	30,461	2	30,421	907	30,421	243	441	...	...
Thar and Párkar ...	558	22,283	187	20,633	...	20,633	485	20,633	148	633	...	...
Upper Sind Frontier	308	12,367	60	11,967	...	11,967	299	11,967	31	32	...	...
Total, Sind ...	6,942	3,98,369	1,987	3,75,373	51	3,75,333	6,584	3,75,333	495	3,060	...	...
Aden ...	788	66,512	142	62,266	7	62,266	719	62,266	56	246	...	...
Perim ...	50	2,805	...	2,805	...	2,805	50	2,805	...	...	...	...
Total, Aden ...	838	69,317	142	65,071	7	65,071	769	65,071	56	246	...	...
Bombay City ...	25,349	34,61,422	5,092	31,80,757	96	31,80,508	24,313	31,80,508	1	30	...	...
Grand Total ...	51,220	49,39,251	13,143	45,58,822	409	45,68,420	48,997	45,68,420	1,014	8,226	...	...

No. VI.

uncollected balances of amounts due under Act II of 1886 in the year 1910-1911.

Costs and miscellaneous.	Arrears of previous years.	Total of columns 9, 11, 13, 14 and 15.	Collections.							Remitted as irrecoverable.	Balance (Columns 16 *plus* 22 *minus* the total of Columns 23 and 24).	Remarks.
Amount.	Amount.		Tax.	Penalties.	Fines.	Costs and miscellaneous.	Arrears of previous years.	Excess collections and advance payments.	Total of Columns 17 to 22.			
14	15	16	17	18	19	20	21	22	23	24	25	26
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
234	561	1,70,310	1,69,120	75	...	234	462	126	1,70,017	20	399	
...	56	1,233	1,096	...	...	...	56	...	1,152	...	81	
...	2,477	34,922	31,278	...	...	...	2,396	124	33,798	61	1,187	
...	...	10,074	9,999	20	...	...	...	...	10,019	...	55	
39	168	55,202	54,967	...	...	39	113	...	55,119	55	28	
163	...	76,991	76,706	32	...	163	...	248	77,149	...	90	
...	4,354	40,358	33,718	32	...	...	3,409	53	37,212	817	2,382	
436	7,616	3,89,090	3,76,884	159	...	436	6,436	551	3,84,466	953	4,222	
...	271	35,088	34,539	...	...	...	250	97	34,886	20	279	
...	466	93,988	90,334	2,448	...	...	356	959	94,097	175	675	
1	135	40,616	39,132	912	...	1	70	279	40,394	206	295	
8	668	45,470	44,110	35	...	8	128	...	44,281	540	649	
67	5,276	1,08,364	98,434	706	...	73	2,841	300	102,354	2,224	4,086	
...	2,586	26,962	24,003	...	...	...	1,647	20	25,670	...	1,312	
28	1,068	72,806	71,124	10	...	25	898	1	72,058	233	516	
104	10,470	4,23,294	4,01,676	4,111	...	107	6,190	1,656	4,13,740	3,398	7,812	
...	908	32,877	31,156	25	...	...	635	194	32,010	133	928	
...	821	30,405	28,621	15	...	...	793	65	29,494	28	948	
...	* 7,973	55,569	41,506	10	...	...	7,279	215	49,010	499	6,275	
...	966	8,803	5,921	...	...	...	804	28	6,753	155	1,923	
...	1,327	29,522	26,612	15	...	...	832	29	27,488	474	1,589	
...	1,167	14,626	12,097	...	...	...	1,110	32	13,239	15	1,404	
...	13,162	1,71,802	1,45,913	65	...	...	11,453	563	1,57,994	1,304	13,067	
...	6,306	1,94,665	1,77,802	342	...	...	3,650	1	1,81,795	841	11,900	
...	5,337	70,255	60,918	931	...	...	4,044	...	65,893	869	3,493	
1	22,432	83,422	34,559	133	...	1	22,012	1	56,706	123	26,594	
4	772	31,638	29,870	434	...	4	730	28	31,066	42	558	
...	1,292	22,558	20,382	362	...	...	1,241	...	21,988	20	550	
...	156	12,155	11,915	28	...	...	156	...	12,099	...	56	
5	36,295	4,14,693	3,35,446	2,230	...	5	31,836	30	3,69,547	1,895	43,151	
...	...	62,512	62,005	244	...	...	...	...	62,249	246	17	
...	...	2,805	2,805	...	...	...	...	...	2,805	...	...	
...	...	65,317	64,810	244	...	...	...	...	65,054	246	17	
9,101	4,01,488	35,91,127	28,00,054	...	...	5,738	2,65,414	...	30,71,206	35,567	3,76,358	
9,646	4,69,031	50,55,323	41,24,783	6,809	...	6,286	3,21,329	2,800	44,62,007	43,363	4,44,627	

* Rs. 15 have now been reported by the Collector as excess balance for the last year which was left out through oversight.

R. D. BELL,
Under Secretary to Government.

RETURN No. VII.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1910-1911.

District.	Establishment.	Travelling allowance.	Contingencies.	Allowances made to employers under section 9 (2) of the Act.	Total.	Remarks.
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Ahmedabad	1,600 5 4	78 6 0	128 12 0	220 13 5	2,028 4 9	
Deesa	.....	.....	.....	.....	.....	
Kaira	.....	.....	.....	.....	.....	
Panch Mahals	.....	.....	.....	.....	.....	
Broach	654 8 0	3 0 0	118 11 9	23 1 2	799 4 11	
Surat	1,512 0 0	1 5 6	29 15 11	19 2 4	1,562 7 9	
Thána	.....	.....	.....	.....	.....	
Total, N. D. ..	3,766 13 4	82 11 6	277 7 8	263 0 11	4,390 1 5	
Ahmednagar	259 0 0	.....	21 0 0	.....	280 0 0	
East Khándesh	.....	.....	.....	.....	.....	
West Khándesh... ...	.....	.....	.....	.....	.....	
Násik	.....	.....	20 0 0	.....	20 0 0	
Poona	3,685 7 5	.....	201 0 0	69 14 4	3,956 5 9	
Sátára	88 0 0	.....	8 0 0	.....	96 0 0	
Sholápur	516 0 0	.....	54 0 0	51 0 0	621 0 0	
Total, C. D. ...	4,548 7 5	.....	304 0 0	120 14 4	4,973 5 9	
Belgaum	.....	.....	.....	.....	.....	
Bijápur	.....	.....	.....	.....	.....	
Dhárwár	.....	.....	.....	.....	.....	
Kánara	.....	.....	.....	.....	.....	
Kolába	.....	.....	.....	.....	.....	
Ratnágiri	.....	.....	.....	.....	.....	
Total, S. D. ...	.....	.....	.....	.....	.....	
Karáchi	1,740 0 0	235 0 0	84 0 0	656 0 0	2,715 0 0	
Hyderabad	360 0 0	.....	.....	.....	360 0 0	
Sukkur	405 0 0	24 0 0	13 0 0	.....	442 0 0	
Lárkána	.....	.....	.....	.....	.....	
Thar and Párkar ...	.....	.....	.....	.....	.....	
Upper Sind Frontier ...	.....	.....	.....	.....	.....	
Total, Sind ...	2,505 0 0	259 0 0	97 0 0	656 0 0	3,517 0 0	
Aden	1,082 0 0	331 0 0	48 0 0	167 0 0	1,628 0 0	
Perim	.....	.....	.....	56 0 0	56 0 0	
Total, Aden ...	1,082 0 0	331 0 0	48 0 0	223 0 0	1,684 0 0	
Bombay City	74,206 1 11	5,064 14 0	4,036 13 3	9,813 14 9	93,121 11 11	
Grand Total ...	86,108 6 8	5,737 9 6	4,763 4 11	11,076 14 0	1,07,6[illegible]6 3 1	
Total of 1909-10 ...	73,878 10 8	5,493 12 2	4,924 11 0	9,831 8 9	94,168 10 7	
„ 1908 09 ...	73,424 14 5	4,470 3 8	3,705 11 1	9,838 2 6	91,438 15 8	

R. D. BELL,
Under Secretary to Government.

RETURN No. IX.

Statement showing objections and appeals, coercive processes, and general working of Assessment under the Income Tax Act in the year 1910-1911.

District.	Number of Assessees at close of previous year.	Number of Assessees added during the year.	Number of Assessees struck off during the year.	Final number of Assessees at the close of the year.	Number of appeals or objections lodged.	Percentage of appeals or objections which were wholly unsuccessful.	Number of writs of demand issued.	Number of other coercive processes of all kinds.	Remarks.
1	2	3	4	5	6	7	8	9	10
Ahmedabad	1,565	728	140	2,153	856	83·6	235	5	
Deesa	35	9	3	41	4	100·0	...	1	
Kaira	838	96	90	844	534	88·5	172	2	
Panch Mahâls	296	28	17	307	96	68·0	65	...	
Broach	619	121	56	684	331	67·37	142	2	
Surat	1,400	433	291	1,542	928	60·4	257	...	
Thâna	812	120	69	863	258	57·0	314	...	
Total, N. D. ...	5,565	1,535	666	6,434	3,007	74·74	1,185	10	
Ahmednagar	739	60	61	738	186	65·	161	1	
East Khándesh	1,502	87	53	1,536	273	72·	12	2	
West Khándesh... ...	656	41	18	679	216	65·50	37	1	
Násik	1,006	83	38	1,051	249	73·52	61	4	
Poona	1,516	181	159	1,538	702	91·	216	44	
Sátára	652	50	33	669	227	81·50	265	6	
Sholápur	767	50	50	767	142	79·50	74	11	
Total, C. D. ...	6,838	552	412	6,978	1,995	75·43	826	69	
Belgaum	671	51	47	675	141	70·21	55	3	
Bijápur	577	96	50	623	170	64·7	8	1	
Dhárwár	1,061	105	36	1,130	380	49·2	64	1	
Kánara	211	21	38	194	99	58·58	27	7	
Kolába	612	40	43	609	245	53·8	100	...	
Ratnágiri	344	33	5	372	140	90·7	24	10	
Total, S. D. ...	3,476	346	219	3,603	1,175	60·6	278	22	
Karáchi	1,910	311	76	2,145	499	84·76	401	...	
Hyderabad	1,474	112	96	1,490	467	85·43	204	7	
Sukkur	1,255	80	77	1,258	396	53·78	264	...	
Lárkána	979	57	129	907	429	67·36	265	...	
Thar and Párkar ...	514	23	52	485	187	60·96	73	13	
Upper Sind Frontier ...	295	30	26	299	60	70·00	71	...	
Total, Sind ...	6,427	613	456	6,584	2,038	72·62	1,278	20	
Aden	768	74	69	773	149	34·89	58	...	
Bombay City	22,577	2,772	1,036	24,313	5,188	36·12	5,958	2,018	
Grand Total ...	45,651	5,892	2,858	48,685	13,552	58·	9,583	2,139	
Total of 1909-10 ...	44,917	3,869	3,116	45,670	12,530	52·48	8,814	1,785	
Total of 1908-09 ...	44,158	3,229	2,466	44,921	11,879	47·82	8,298	1,861	

R. D. BELL,
Under Secretary to Government.

BOMBAY: PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Income Tax Act.

Report on the working of — for the triennium ending 31st March 1911.

No. 773.

REVENUE DEPARTMENT.

Bombay Castle, 24th January 1912.

Read—

The reports from the Commissioners of Divisions, the Commissioner in Sind, the Collector of Income Tax, Bombay, the Commissioner of Income Tax, Bombay, and the Political Resident, Aden, on the working of the Income Tax Act during the triennium ending 31st March 1911.

RESOLUTION.—The total collections of income tax under all heads during each of the years of the triennium covered by the report under review and of the preceding triennium were as follows in round figures:—

	Rs.
1905-06	38,00,000
1906-07	46,39,000
1907-08	48,39,000
1908-09	47,20,000
1909-10	46,75,000
1910-11	50,71,000

The total increase over the whole period of six years was thus Rs. 12,71,000, or no less than one-third of the collections in the first year 1905-06. For a closer analysis of the figures a convenient and natural division of them can be made according to the headings, or "Parts," under which income tax is collected, viz., I—Salaries, etc., II—Companies, III—Securities and IV—Other Sources.

2. Part I comprises the tax collected on all salaries, pensions, annuities and gratuities, whether paid by (1) Government, (2) local authorities or (3) companies, public bodies, associations and private employers. The whole collections under this Part have grown steadily year by year from Rs. 8,31,000 in 1905-06 to Rs. 11,00,000 in 1910-11—an increase of one-third—and over the whole period of six years have constituted about 22 per cent. of the collections under all four Parts. Of the whole increase of Rs. 2,69,000 under Part I, 80 per cent. is due to increased receipts from the tax on the third sub-group mentioned above—salaries, etc., paid by companies, public bodies, associations and private employers. The importance of Bombay City in the administration of the Income Tax Act is brought out by the fact that it is responsible for 84 per cent. of the collections under this sub-group, the increase under which in the City accounted for 72 per cent. of the whole increase under Part I—Salaries. Assessees under Part I increased by 35 per cent. from 13,256 in 1905-06 to 17,884 in 1910-11. Half of this increase occurred in Bombay City in the sub-group just referred to.

3. Under Part II—Companies—the collections have fluctuated considerably during the six years ending 1910-11, as the following table shows:—

Year.	Total collections under Part II companies.	Percentage of column 2 on total collections for the year.
1	2	3
	Rs.	
1905-06	4,76,000	12
1906-07	10,43,000	22
1907-08	9,50,000	20
1908-09	7,74,000	16
1909-10	5,76,000	12
1910-11	5,91,000	12

A comparison with the figures given in paragraph 1 shows that the fluctuations under Part II are responsible to a marked extent for the annual variations in the total collections, while the following figures show that both in turn are largely explained by the receipts under the sub-group, cotton spinning and weaving companies.

Year.	Tax collected from cotton spinning and weaving companies.	Percentage of column 2 on collections under Part II companies.
1	2	3
	Rs.	
1905-06	1,77,000	37
1906-07	7,28,000	70
1907-08	6,05,000	64
1908-09	4,38,000	56
1909-10	2,67,000	46
1910-11	1,88,000	32

Thus the increase of nearly 8½ lákhs in the total collections in 1906-07 was mainly due to the increase of 5½ lákhs in that year under cotton spinning and weaving companies, while the fall of 4½ lákhs during the next three years in the receipts from the same source largely explains the stationary nature of the total collections during the years 1907-08, 1908-09 and 1909-10. Spinning and weaving companies paying tax increased from 105 in 1905-06 to 129 in 1907-08 and have since fallen to 101. The only other noticeable change is that banking companies paying tax in 1910-11 numbered 17 against 12 in 1905-06 and 9 in 1906-07 and paid Rs. 87,000 against Rs. 36,000 in 1905-06. Of the total payments by companies 85 per cent. on the average is collected in Bombay City.

4. Collections under Part III—Securities—which constitute about 8 per cent. of the whole collections, amounted to Rs. 4,13,000 in 1910-11 as compared with Rs. 3,18,000 in 1905-06, an increase of 30 per cent. The increase has been proportionately greater in the case of securities of local authorities than in that of Government securities, but the latter are still the greater in bulk.

5. The receipts under Part IV—Other Sources—are the most important of the four Parts. Below are given the collections under this Part and the percentages they bear to the total collections year by year :—

Year.	Collections under Part IV.	Percentage on total collections.
	Rs.	
1905-06	21,76,000	57
1906-07	23,66,000	51
1907-08	25,65,000	53
1908-09	25,63,000	54
1909-10	26,75,000	57
1910-11	29,66,000	58

The variations in the percentage are the counterparts of the corresponding variations under Part II—Companies—and are explained by the fluctuations in the receipts from cotton spinning and weaving companies. Considerably more than half of the collections under Part IV are made in Bombay City. They can be conveniently examined under the four sub-divisions shown in Return No. VIII—

(*a*) *Professions.*—The receipts amount to only 7 per cent. of those under Part IV. There is an improvement in the tax collected from all professions, except the barristers, but the decrease in this case is compensated for by increased receipts from attorneys, pleaders and other legal practitioners.

Over all professions the increase is 27 per cent. For the period 1905-06 to 1910-11 the percentage increase in the number of assessees in each class and in the amount of tax paid by them was as follows:—

Lower class.		Higher class.	
Number of assessees.	Tax paid.	Number of assessees.	Tax paid.
17	18	39	30

(*b*) *Manufacture, Construction and Manipulation (other than Companies).*—The amount of the tax collected under this sub-group varies, like that under Part II—Companies—with the prosperity of the mill trade, in which privately owned concerns fall under this sub-group. The figures for three years are illustrative—

Year.	Total collections under sub-group (*b*)—Manufacture, etc.	Receipts from cotton spinning and weaving businesses (privately owned).
1	2	3
	Rs.	Rs.
1905-06	67,000	21,000
1907-08	1,64,000	94,000
1910-11	91,000	22,000

Curiously enough the number of assessees in the whole sub-group, under both classes combined, was smallest in 1907-08, when the collections were largest. Over the sexennium ending 1910-11 the number of assessees in the lower class has remained practically stationary and in the higher class has increased from 221 to 352, *i. e.*, by 60 per cent.

(*c*) *Commerce and Trade.*—This is an important sub-group the receipts under which amount to 70 per cent. of those under Part IV and to 40 per cent. of the total collections under all Parts. The receipts in 1905-06 amounted to Rs. 15,58,000. In the following year they increased by 1⅓ lákhs and after remaining stationary for three years increased again in 1910-11 by three lákhs. The total increase, which amounts to 21 per cent. for the sexennium, is confined to the higher class of assessees whose numbers have increased by 24 per cent. and the tax paid by them by 37 per cent. The largest individual contributors under both classes are the agents and brokers, the bankers and money-lenders and the merchants and dealers in piece-goods. In 1910-11 these contributed more than half the total tax in this sub-group and as much as 21 per cent. of the total collections. During the six years ending 1910-11, the percentage increases in the tax paid by these classes were—

Agents and brokers	36 per cent.
Bankers and money-lenders	7 „
Merchants and dealers in piece-goods	46 „

(*d*) *Owners of Property.*—Practically the whole tax under this heading is collected in Bombay City. During the sexennium receipts have increased from Rs. 3,38,000 to Rs. 5,76,000, *i.e.*, by 70 per cent.

6. This analysis indicates the importance of the income tax collections in Bombay City and their effect on the total collections for all parts of the Presidency. Thus Bombay City contributed 67 per cent. of the total collections, amounting to nearly 51 lákhs, in 1910-11. In this connection the remarkable improvement in the collections in Bombay is to be noted. These collections have grown from Rs. 23,41,000 in 1905-06 to Rs. 34,35,000 in 1910-11, an increase of Rs. 10,94,000 or 47 per cent. The increase for the whole of the rest of the

Presidency was only Rs. 1,77,000. Both the relative importance of Bombay and the percentage increase in the receipts there would have been still more marked but for the present depression in the mill trade.

7. It is usual in this review to examine the returns in order to see whether there is any undue tendency to bring incomes of Rs. 500 to Rs. 1,000 per annum which were exempted from taxation in 1903-04 within the scope of the Act. For this purpose it is sufficient to examine the figures under Part IV. The percentage increases in the number of assessees and of the tax paid by them in each of the two classes are as follows :—

	Lower class paying tax at 4 pies per rupee.		Higher class paying tax at 5 pies per rupee.	
	Percentage increase in		Percentage increase in	
	Number of assessees.	Amount of tax.	Number of assessees.	Amount of tax.
Bombay City ...	1·4	3	57	65
Rest of Presidency ...	4·7	5·7	13	20

The net result is that the proportion of lower class assessees in Part IV has declined from 69 per cent. of the total number of assessees under that Part to 64 per cent., while the percentage of tax collected from them has diminished from 26 per cent. to 20 per cent. It is therefore evident that during the last six years the Act has been worked leniently in the case of those earning small incomes.

8. Outside Bombay City the only outstanding points in the returns are the present low rate of assessment of the Ahmedabad District, due to the depression in the mill industry, the fall in the assessment of the Lárkána District from Rs. 41,000 in 1906-07 to Rs. 35,000 in 1910-11, attributed to a decrease of sávkár's profits consequent on the introduction of the Deccan Agriculturists' Relief Act and the extension of Government's tagái operations, and the improved position all round as regards arrears. In the Northern and Central Divisions greater punctuality in collection should however be secured in the districts of Kaira, Thána, Poona and Sátára. In the Southern Division the arrears in 1910-11 amounted to 8 per cent. of the collections against 1 per cent. in the Northern Division and 2 per cent. in Central Division. This unsatisfactory state of affairs should be brought to the notice of all the Collectors concerned.

9. The expenditure incurred in connection with the tax has increased by Rs. 30,000 or 40 per cent. in six years. Practically the whole increase occurs in Bombay City. As the result of a special enquiry measures are being taken to introduce the Bombay system in some of the large mofussil cities, and it is expected that the increased cost will, as has been the case in Bombay City, be recovered many times over in the shape of increased collections. The figures in paragraph 7 of this review would seem to indicate that the rich and well-to-do assessees in the mofussil escape paying a large proportion of the tax to which they might be assessed. The Commissioner, S. D., attributes the stationary character of the receipts in his division to a want of thoroughness on the part of assessing officers. Collectors and Sub-Divisional Officers should see that the Mámlatdárs and other officers who make the original assessments conduct a detailed enquiry each year into one-third of the number of cases on their assessment list so that the whole táluka or other charge is completely covered in three years.

10. In Bombay City the total number of assessees under all Parts has increased since 1905-06 from 19,900 to 24,300 and of appeals from 2,300 to 5,200. Elsewhere assessees have grown in numbers from 22,200 to 24,400, while appeals have remained stationary at about 8,300. The percentage of unsuccessful appeals is about 35 per cent. in Bombay City and about 65 per cent. elsewhere. There is little doubt that the habit of entering an appeal without sufficient cause but merely in the hope of snatching a reduction in the assessment is more

common in the mofussil than in the capital city. It is now the general practice to dispose of appeals at the district head-quarters during the monsoon months instead of in camp during the cold weather. This has resulted in their more speedy disposal, as is noticed by the Commissioner, C. D., and is also no doubt a cause of the marked diminution in recent years of the amount of the current demand uncollected at the end of each year.

11. On a review of the whole of the returns for the two triennia, ample proof is found of the increasing prosperity of the Presidency. The administration of the Act has improved in the mofussil, and in the City of Bombay, owing to the excellent work of Mr. Hartley, to whom the special acknowledgment of Government is accorded, it has been raised to a high state of efficiency.

R. D. BELL,
Under Secretary to Government.

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